THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.17648 OF 2007

Dated 5th September, 2007

Between:

M/s Jawahar Bharathi Degree College and another ..Petitioners

and

The Commercial Tax Officer …Respondent

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THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.17648 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

The grievance of the petitioners is that they are running educational institutions and also running hostels, which provide food to the students and as such they are neither dealers nor they are doing any business actively, therefore, they could not be assessed under the Andhra Pradesh Value Added Tax Act, 2005.

This controversy is covered by a judgment of this Court in Writ Petition No.1371 of 2005 and batch**,** dated 09-04-2007. Hence, following the same judgment, we allow this writ petition and set aside the impugned proceedings. No order as to costs.

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Bilal Nazki,J

Dated 5th September, 2007

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Ramesh Ranganathan,J

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